Re: Federal District

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The Dominion Government

and the

Municipality of Ottawa

by

HAROLD FISHER, MAYOR, OTTAWA, 1918

The Dominion Government and the Municipality of Ottawa

By Harold Fisher, Mayor, Ottawa, 1918

The existing agreement between the Dominion Government and the City of Ottawa expires on the last day of June, 1919. It is, therefore, necessary that some new arrangement should be made at once and ratified at the next session of Parliament.

THE PRESENT AGREEMENT.

Under the expiring agreement the city provides water to all government owned buildings and also to all buildings leased and occupied by the government. The city supplies all municipal services to government owned buildings. The salaries of all civil servants are exempt from taxation.

In return for what is done by the City the Government makes a contribution to the Ottawa Improvement Commission for park piurposes in Ottawa and vicinity of $100,000.00 each year. The Government also pays direct to the municipality $15,000.00, which is said to be paid for fire protection.

THE GENERAL IMPRESSION.

The visitor to Ottawa is shown some beautiful Government buildings. He is taken over a driveway which he is told has been constructed by the Dominion Government. He leaves the City with the impression that the residents of Ottawa are the recipients of special favors from the people of Canada by reason of what the Government does for the City. The impression which the visitor to Ottawa takes away with him has become the general view of the people of Canada outside of the City of Ottawa.

THE REAL POSITION.

Anyone who will take the trouble to read the existing agreement and to learn the facts as to its operation will at once see how erroneous is the general view that the City is greatly indebted to the Government. If instead of the Dominion Government we had in the City of Ottawa a factory or a financial institution owning the same amount of property and with the same pay roll the taxes and water rates paid by the factory or financial institution at the ordinary rate of taxation would amount to at least $886,453.60. The fact is that the Dominion Government has been bonused by the City of Ottawa to an extent that has never been granted to any industry or business anywhere in Canada.

An attempt is here made to state the position of the Government in relation to the City. The data for the discussion of a new agreement is collected. An attempt is also made to state certain principles which should form the basis of an agreement.

THE OBLIGATIONS OF THE GOVERNMENT.

The obligation which should be assumed by the Dominion Government in regard to Ottawa are these:—

First:—The Government should pay its equitable share of the expenses incurred by the municipality in carrying on municipal government.

Second:—The Government may reasonably be expected to contribute in addition such sums as are necessary to make a Capital worthy of the nation.

It is convenient to deal first with the obligation last stated,—the obligation to the nation.

THE NATION'S CAPITAL.

Ottawa is a commercial and manufacturing City. If it were nothing more the development of the City might be left to the residents of Ottawa. Ottawa is more. It is the capital of the nation. This fact imposes on the Parliament of Canada a duty not to Ottawa, but to the people of Canada. In all great countries the spirit of the nation has found expression in the capital city. Further the national spirit of the people has been vivified and stimulated by the creation of a stately and magnificent capital. If Canada is to be a great nation the capital of Canada must in dignity and beauty be made worthy of a great people.

It is not for any citizen of Ottawa to dictate what money shall be expended by the people of Canada in the making of their capital. That must be left to the nation's representatives in Parliament. It may, however, be here properly pointed out that whatever of this character is done must be looked upon as done for the benefit of the whole nation and not as a favor done to or an expenditure made for the City of Ottawa. In the making of any new agreement it must also be recognized that any expenditure made in the embellishment and beautification of the Capital beyond what might reasonably be made in any ordinary city cannot fairly relieve the Government of its equitable obligation to bear its share of the ordinary municipal expenditures.

These considerations are of special importance by reason of the fact that there was completed in 1915 what was called a Federal Plan of the City of Ottawa and Vicinity. To this plan the language of the report of the Senate Committee on the District of Columbia made in 1835 may be applied with little modification.

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In this report the Chairman, Mr. Southard, speaking of George Washington's plan for the district of Columbia, said:—

"It is a plan calculated for the magnificent capital of a great nation, but oppressive from its very dimensions and arrangements "to the inhabitants if its execution to any considerable extent "is to be thrown upon them. No people who anticipated the "execution and subsequent support of it out of their own funds "would ever have dreamed of forming such a plan. It would "have been the most consumate folly."

What happened in Washington must not be repeated in Ottawa. In the early years the development of the District of Columbia was left to the people of the District with little assistance from Congress. The result was that in 1874 the District of Columbia was bankrupt. At that time Congress was obliged to guarantee the principal and interest of the indebtedness of the District and undertook to pay its proportionate share. In 1878 it was determined that this proportionate share should be one-half and every Congress since has annually appropriated that amount.

Ottawa is not bankrupt, but in a fairly good financial condition and it may seem that this discussion is beside the mark. It is submitted that this is not so. Already Ottawa is suffering from the failure of the Government to pay its way. Any new agreement between the City and the Government must be based on a proper appreciation of the principle of national responsibility for national undertakings.

The principle that the making of a capital must be undertaken by the nation is of special importance if the work of the Ottawa Improvement Commission is to be continued. It will be of still greater importance if the work of the making of a capital is to be commenced in real earnest. The Ottawa Improvement Commission has for some years had charge of most but not all of the parks in Ottawa. To the extent that these parks are reasonably necessary for an ordinary City the work of the Commission may be looked upon as done for the benefit of the residents of Ottawa and a contribution to local municipal government. In so far as the expenditure made exceeds the reasonable requirements of the citizens of an ordinary city it should be looked upon as capital-making and charged to the nation.

In Ontario under the Public Parks Act the rate for park purposes must not exceed one-half mill on the dollar upon the assessed value of all rateable real and personal property. It is suggested that the Ottawa Improvement Commission or the Government should take over all the parks of Ottawa and that the City should as a contribution to parks pay one-half mill on the dollar. If this suggestion were adopted the residents of

Ottawa would pay a reasonable amount for the enjoyment of the parks. The Government would be left free to expend in addition as much as may be deemed proper for the beautification of the Capital.

LOCAL GOVERNMENT INSTITUTIONS EXEMPT.

In discussing the obligations of the Governement to bear its share of municipal expenditure some difficulty may be avoided by eliminating at the beginning those branches of the Government service which have a local character—the post office, the customs house, the drill hall. While these are part of the government machinery they may be looked upon as local institutions ministering primarily to the people of the locality in which they are situate. Any burdens cast upon the municipality by their presence are more or less common to all municipalities throughout the country. No great injustice is done by exempting them from local taxation. Ottawa will be quite content that they shall remain free from taxes.

CONDITIONS IN OTTAWA.

In Ottawa we have a condition of affairs different from that obtaining elsewhere. The Dominion Government is our greatest landowner. The present taxable real estate in Ottawa has been assessed in 1918 for taxation in 1919 at $98,883,599. The Government occupies real estate in Ottawa valued at $22,268,650.00—or after deducting the value of local Government institutions, at $21,158,190.00. The Government leases and occupies in addition premises assessed at $4,025,749.00. The Government therefore, owns or occupies on lease about one-fifth of the real estate of the City.

The Government is also our largest employer of labor. The employees of the Dominion Government number over 12,000. At a very conservative estimate civil servants and their dependents number 25,000 or about one-fourth of our total population.

From what the Government gets from the City of Ottawa the people of Canada should pay and it is submitted that no fairer basis can be adopted than an agreement by the Government to pay municipal taxes to the same extent as all other landowners and employers of labor. Failure on the part of the Government to do this in the past has resulted in the residents of Ottawa being forced to bear that share of municipal expenditures properly attributable to the Government. Compared with other cities the debt of Ottawa is low. The cost of municipal administration in Ottawa is exceptionally low. If the tax rate in Ottawa were in proportion to the expenditure the inducement to manufac-

turers and others to locate in this City would be very great. Unfortunately the tax rate in Ottawa has been higher proportionally than the cost of municipal administration would seem to warrant. This has been due to the fact that with a total budget of $2,947,509.62 our greatest landowner and our largest employer of labor contributes only $15,000.00 or about one-half of one per cent. of the total. The ordinary tax payer is paying the share which should be borne by the Government.

Against the demand that the Government should pay taxes in the same way as others the only argument that has ever been offered is the old argument advanced by industries seeking a bonus. We are told that the presence of the Government in Ottawa is of great benefit to the city and, therefore, we should be pleased that it is here even without paying taxes. We must admit that the Government is of great benefit to the City. But so also is the presence of Mr. J. R. Booth and his industries. So also is the presence of the W. C. Edwards Company. So also is the presence of every company and individual carrying on useful work. To exempt one landowner or employer of labor is to impose an additional burden on the others.

The question has been asked, "Where would Ottawa be without the Government?" This is answered by the question—"Where would the Government be without the taxpayers resident in Ottawa?" If the Government were left alone it would still require water, sewers, and other services. In addition there would be left a city of 25,000 civil servants requiring municipal services in like manner as other cities. In this situation the Government would have to pay a portion of the cost of municipal government or be itself served at the expense of its employees. In the result it must directly or indirectly bear the whole or most of the cost of a governmental city.

WHAT THE GOVERNMENT GETS.

Taxes are not always based on services rendered. In the case of the Government it is submitted that the services rendered will more than justify any demand made on the basis of ordinary taxation.

INCOME OF CIVIL SERVANTS.

It was at one time questioned whether the salary of the employees of the Dominion Government could be taxed by the municipality. There is now no doubt that in the absence of any special agreement civil servants are liable to pay income tax on their salaries (Abbott vs. St. John, (1908) 40 S.C.R. 597, Morrison vs. Toronto, 40 O.L.R. 227).

Under the expiring agreement with the Government the salaries of civil servants in Ottawa are exempt from taxation. The assessment Department of the City of Ottawa has been obliged to collect the war tax for the Provincial Government and has, therefore, records of the salaries of civil servants in Ottawa. After allowing for the exemptions provided for by the Ontario Assessment Act the taxable income at the present time is at least $2,500,000.00. If the taxes were paid on this amount the City would collect $57,175.00.

In the long run the exemption of civil servants from the payment of income tax on their salaries benefits the Government and not the civil servants. If the salaries of civil servants were taxed they would in fact be reduced by the amount of the taxation and the Government in fairness would be called upon to make good the reduction. In other words the exemption amounts to a grant made to the Government.

It is submitted that as a matter of convenience and fairness the salaries of civil servants should not be taxed by the municipality directly. The Government should, however, pay to the municipality an amount equal to the taxes which the municipality could lawfully collect from the employees of the Government.

WATER.

It is a common thing to speak of a water rate as a "tax". This is in the ordinary acceptance of the word misleading. The water rate is a charge made by the municipality for the supply of a commodity and should be a payment for value received. The municipality is under no legal or moral obligation to supply water to the Dominion Government unless the Dominion Government pays the full value of water provided.

After deducting the value of land occupied for what has been described as "local government institutions" the Dominion Government owns land valued at $21,158,190.00. In addition the Government occupies leased premises assessed at $4,025,749.00. At present the Government pays no water rates on any of this property.

If the Government had paid for water at the ordinary rates fixed by the City by-law it would in 1918 have contributed to the municipal treasury $67,210.63.

This figure is based on the rates at present prevailing and would not in fact be fair to the other consumers of water for several reasons.

First—Our present water rate is based on a property valuation of land and buildings. Vacant land is liable for water rates, although it is evident that as a general rule no water is consumed

on vacant land. Compared with the other property in Ottawa very little of what the Government owns or occupies is vacant. It may be presumed, therefore, that the consumption of water on Government property is proportionately higher than on other property paying water rates.

Secondly—Under our By-law each property owner pays on the first thousand dollars of assessment $6.30 and on each additional thousand dollars assessment $2.10. This means that the small parcel of land pays proportionately more than the large. If the rate for the Government were based on the rate for the average holding the amount given above would be very considerably increased.

Thirdly—Our water works department is of the opinion that the Dominion Government has in the past been a most extravagant and wasteful consumer of water.

It is submitted that as soon as arrangements can be made for the purchase of meters that all Government buildings should be metered and should pay for what water is consumed at a fair meter rate. In the meantime payment should be made on an equitable proper valuation.

FIRE PROTECTION.

The $15,000.00 contributed to the City of Ottawa by the Government under the expiring agreement was stated to be for fire protection. Why the service of fire protection should be looked upon in any different way from other services rendered by the municipality is not apparent. However, the Government has recognized some obligation to pay for fire protection.

In 1918 the estimated expenditure for the maintenance of the fire department was $150,725. In addition the City paid in interest and sinking fund on fire stations and equipment $15,949, and for insurance $1,017. The actual expenditure during the year for fire protection was, therefore, $167,691.

Our fire department exists chiefly for the protection of buildings. All buildings in the City of Ottawa other than Government buildings, including churches and other buildings exempt from taxes are assessed at $50,520,263. Government owned buildings are valued at $17,802,350. That is to say the value of the Government buildings in Ottawa is about 26 per cent. of all buildings.

If the Government paid 26 per cent. of the amount paid in 1918 for fire protection it would pay $43,599 instead of $15,000 as at present.

These figures are again unfair to the residents of Ottawa. They include nothing for cost of fire halls or equipment against which there are no outstanding debentures.

In connection with fire protection it must be borne in mind that our water system with its distribution mains, booster plant, and hydrants, exists not only for supplying the water for domestic purposes, but also to provide water for fire fighting. A very large proportion of the cost is due to the necessity of being able to supply water at a high pressure. Any part of the cost of our water system not paid for as water rates should be paid as fire protection.

SEWERS.

The Government uses the trunk sewers of the City and also local sewers as other property owners in Ottawa. Legally the City cannot tax the Government for the cost of these sewers. At the same time it may be pointed out that the City is under no obligation to supply the sewers. So far as any legal obligation is concerned there would seem to be nothing to prevent the City from cutting off all government sewers at the street line.

Trunk sewers are covered by the general tax rate. Local sewers are constructed as local improvements and the greater portion of the cost is collected from a special rate imposed on local property owners.

If the government paid for sewers as part of the general tax rate there would still be a balance due the city for the goverment's share of the local sewers.

STREETS.

Government employees and those having business with the Government use the city's streets. The pavements and sidewalks are maintained for them as well as for others.

All unpaved streets are maintained out of the general tax rate. Pavements and sidewalks are paid for partly out of the general tax and partly out of local improvements rates charged against property owners on the streets.

So far as the cost of streets form an item in the general tax rate there can surely be no reason why the Government should not bear its share.

The Government recognizes no general obligation to pay for local improvements. As a matter of fact in recent years there has been very little trouble on this score. Usually when local improvements have been constructed the Government has made a special agreement to bear its share of the cost. It is suggested that the Government should submit to the general rule and agree to be liable for local improvements as other property owners.

The Government has in a few cases agreed to maintain the City streets in front of its property. This is a matter of no great

importance, but assuming that the Government entered into an agreement to pay taxes as suggested in this argument the City should be expected to take over the maintenance of these streets.

HOSPITALS AND PUBLIC HEALTH.

The City maintains a health department with sanitary inspectors, food inspectors, infants' nurses, laboratory officials, and all alse that pertains to a first class health department.

The City has three civic hospitals for the treatment of contagious diseases and tuberculosis.

The general hospitals have been constructed by private generosity. The City makes a grant of $1.25 a day to cover the cost of patients who are unabel to pay for treatment.

It has already been pointed out that the Government employs 12,000 people and that those people and their dependents form at least one-quarter of the population of Ottawa. Fees paid for hospital treatment with few exceptions do not cover the cost. Civil servants are as generous as others in the same financial position, but few of them are able to make any large contributions to hospitals. The resullt is that the hospitals of Ottawa have been constructed and are for the most part maintained by men not connected with the Government. If the 12,000 civil servants were soldiers there would be no question of their employer assuming responsibility for their hospital accommodation. The people of Canada should not be content that those who are employed by Canada should remain to any extent a burden on private generosity or a charge on the ratepayers of Ottawa.

SCHOOLS.

The argument as to schools is the same as for other services. It may be suggested that the government has no children. The answer is obvious. The Edwards Company has no children. Mr. J. R. Booth has no children in attendance at schools. The Edwards Company, Mr. J. R. Booth and all other landowners and employers pay school taxes. There is no reason why these other landowners and employees of labor of Ottawa should pay higher school rates because our largest landowner and our greatest employer of labor pays none.

OTHER SERVICES.

It is unnecessary to repeat the argument which has been already sufficiently labored in connection with the services rendered by the other branches of the civic administration which find their way into the tax bill. The obligation of the Government in regard to these is the same as in connection with those already dealt with.

THE GOVERNMENT TAX BILL.

If the Government had in 1918 paid water rates under the city by-law and had paid taxes on government property and civil servants' incomes sat the average rate of taxation this is what would had been paid:—

Water Rates		$67,210.63
Street Sprinkling		2,140.42
Taxes payable on the income of civil servants (taxable income $2,500,000.00, after allowing for exemptions		57,175.00
Property Tax		488,887.80
Business Tax—		
Government-owned property		226,271.95
Property leased by Dominion Government		46,084.45
Local Improvements assessed against Government property or property of Ottawa Improvement Commission not paid by the Government—		
Dominion Government	$2,647.85	
Ottawa Improvement Commission	1,085.50	
		3,733.85
		$886,453.60

THE BUSINESS TAX.

An explanation is appended as to the way the figures submitted have been made up. It may be advisable to say a word here as to the business tax. This tax is called a business tax but bears no relation to the amount of business done. It is based entirely on the value of the premises occupied. Essentially it is a property tax imposed on premises where men work. The Bank of Ottawa which pays a business tax on the bank building in which its employees work gets from the municipality no more and no different service from that which the Government gets in connection with the buildings in which civil servants are employed. A bank or life insurance would be assessed for 75 per cent. of the value of the property occupied. A manufacturing establishment pays on a valuation of 60 per cent. In order that there may be no question the Government has been assessed on a basis of 50 per cent. and that only on the land occupied.

NEVER AGAIN.

As to one thing there should be no question. The municipality should never again consent to enter into an agreement extending over a term of years based entirely on conditions existing at the time the agreement is made.

Since the last agreement was entered into the Dominion Government has expropriated or purchased in Ottawa land and buildings assessed at $1,948,300. This property formerly paid taxes. It is now exempt from taxation and water rates. The

amount which the City would have received in 1918 from this property alone would have been $44,531.00.

Since the making of the agreement the Government has constructed a number of new buildings which have increased the burden of the municipality without any corresponding compensation from the Government.

Since the making of the agreement the Government has leased several million dollars worth of buildings not formerly occupied by the Government. As soon as these buildings were leased the City lost the business tax and water rates.

Further the cost of civic administration has, like most other things, advanced.

The existing agreement never even approximated fairness to the municipality. In its working out great injustice has been done by reason of changed conditions. The new agreement should be of such a character that changes in conditions can be taken care of. It is difficult to see how any better scheme can be suggested that the payment of taxes in the ordinary way.

PAYMENTS BY OTHER GOVERNMENTS.

The proposition that government buildings should pay taxes is not new. The British Government has for many years paid rates on the Houses of Parliament and other government property situate in London.

At Dublin the government contributes annually an amount equal to what it would pay if it were rated like other property and maintains the police force.

In the United States the government pays one-half of all the cost of administration of the District of Columbia. In 1917 the amount paid by the government of the United States was $6,313,-903.00. Of this sum $3,147,367.00 were paid for educational purposes.

FEDERAL DISTRICT.

It is submitted that the adoption of the suggestions made here cannot interfere with any general scheme for the development of the capital. On the contrary it is believed that the suggestions outlined proceed along the line which future action must take. The Government should first be just before it is generous. It should first pay its just share of the municipal expenditure. A payment of $15,000 plus the contribution to local parks included in the grant to the Ottawa Improvement Commission is only a small part of what could legally be exacted from the Government, to say nothing of the equitable obligation which the Government should assume. After the Government has done justice to the

municipality it must consider its duty to the nation in the way of making a capital city.

For years the people of Ottawa and men in Federal political life have talked of the establishment of a federal district at Ottawa. Few of those who have discussed the matter have ever stopped to define what they mean by a Federal District. In a general sort of way the idea has been that we should have something similar to the District of Columbia.

Any one who will make even a hurried study of the constitution and administration of the District of Columbia will oppose any slavish copying of what has been done there. The people of the District of Columbia have no voice in the government of their city, or of the country at large. They have in effect become wards of the state. The people of Ottawa would never voluntarily consent to be disfranchised in Federal and Provincial affairs. Further there can bo no object in creating in Ottawa avoidable difficulties. We have for many years been part of the Province of Ontario and so far as education and many other Provincial matters are concerned there is no reason why Ottawa should not continue to remain a part of the Province.

Washington is, perhaps, the most uniformly beautiful capital in the world. This has resulted, not because Washington has been better governed than other places, but because work has been done according to plan and because the people of the United States have spent vast sums of money in beautifying their Capital.

It is submitted the only problem for the future of Ottawa is to devise some scheme by which the physical development of the City may be planned and carried out according to plan. Whatever Federal control may be necessary to accomplish this object the people of Ottawa must submit to. Beyond this there is no reason to interfere with existing conditions.

It is earnestly suggested that the government should at once appoint a competent commission to report on a scheme for the control of the future development of Canada's capital and to advise as to constitutional changes incident to the scheme proposed.

HAROLD FISHER.

NOTES AS TO THE MANNER IN WHICH FIGURES HAVE BEEN ARRIVED AT.

The Central Experimental Farm property is situate on the boundary of the City, but outside of the municipality. Under the agreement with the Government it has been furnished with water. It also gets other services furnished by the municipality. Some portion of the water has been used for irrigation, but no account is taken of this fact. In making up the statement attached the farm proper has not been included. An assessment has been made only of the buildings and the land appurtenant thereto. In no case is any building assessed with more than four lots, except the Observatory Building in connection with which an assessment is made of eight lots.

The Ottawa Improvement Commission property has not been considered in making up the bill for taxes. It has, however, been thought proper that water rates should be paid in regard to the Improvement Commission property in the same way as other property.

Property leased by the Government now pays taxes, but does not pay water rates or sprinkling rates. The estimate as to taxes which the Government would pay in 1918 does not include the amount now paid on Government leased land. This leased property does not pay water rates and the estimate of water rates and sprinkling rates which would be paid by the Government includes these buildings.

At the commencement of the year 1918 there was a surplus carried over from 1917 of $67,099.41. Also we drew from surplus sinking fund accumulations for current tax purposes $90,500. The Government would be entitled to no credit for either of these amounts. The estimate of what the Government would pay is based on the expenditure for this year alone.

The estimate of taxes which would be paid by the Government is based on 22.87 mills, which is the average rate required to produce the revenue now derived from public and separate school supporters based on the existing assessment.

PROPERTY OWNED BY THE DOMINION GOVERNMENT.

	Assessment Land	Assessment Buildings	Water Rates	Street Watering
VICTORIA WARD—				
Post Office	$297,000	$250,000	$1,362.90	$17.60
Customs Parcel Post, 21 Sparks Street	26,000	3,200	86.15	.31
Post Office Inspector's Office, 28-29 Sparks Street	60,925	3,150	150.15	2.15
P.O. Dept. over 23-29 Sparks, north part of A.B.C.	34,650	5,000	88.20	
Vacant Lot Wellington St., South in rear of 21-29 Sparks Street.	42,500	——	151.20	3.40
Langevin Block	181,000	1,000,000	2,484.30	19.28
Parliament Buildings	1,055,000	10,000,000	23,219.70	94.00
Store House, Middle St. South	600	4,000	14.70	
Storage and Ship Yards on Middle Street South & North.	26,000	——	48.30	
Excise Building for Inland Revenue and Work Shop on Middle Street	10,200	50,000	131.25	
North Wellington Street and West Bank, expropriated by the Government for Departmental Buildings	1,026,175	456,100	3,117.45	308.00
DALHOUSIE WARD—				
Fuel Testing Plant on Booth Street	15,600	40,000	121.80	
Vacant Lot in connection with Experimental Farm in Ottawa.	115,300	——	246.75	
CENTRAL WARD—				
Work Shop 167 Queen North cor. O'Connor	64,950	25,000	193.20	7.82
New Departmental Buildings on Queen, Albert and O'Connor Streets	190,900	1,500,000	3,555.30	15.88
Coal Shed Laurier Ave. North	30,000	1,000	69.30	6.00
Drill Hall and Caretaker's Residence, with 2.11 acres of land	84,400	32,000	248.85	
Militia Stores and Annex, with .89 acres of land	35,000	115,000	319.20	
Vacant Lots, 5-6 Canal Street E.	12,000	——	29.40	2.40
Victoria Museum	169,500	1,250,000	2,985.15	87.75
ST. GEORGE'S WARD—				
Vacant Lot on Henderson Ave. East	18,825	——	72.45	
BY WARD—				
George Street South, Mines Br., old Geog. Museum	57,900	60,000	252.00	13.28
Customs Building, Sussex Street.	89,300	1,500,000	3,342.15	18.48
Vacant Lands on Sussex Street West adjoining Customs Bldg.	217,300	——	768.35	39.26
OTTAWA WARD—				
Printing Bureau	45,000	300,000	728.70	
Two Vacant Lots Sussex West	9,000	——	33.60	

	Assessment		Water Rates	Street Watering
	Land	Buildings		
Storage on Lots 3-4-5 Sussex West	27,000	9,000	91.35	7.92
Naval Service Dept. and Lots 6-7-8-9-10-11-12 Sussex Street West	63,000	15,000	699.30	
Archives Building	30,000	120,000	319.20	15.84
Royal Mint	37,000	357,000	831.60	11.20
Refinery	25,000	6,000	69.30	
RIDEAU WARD—				
Rideau Hall and Rideau Gate	300,000	300,000	1,264.20	202.52
Comparator Bldg., McKay St.	1,179	9,000	26.25	
CAPITAL WARD—				
Less Ave N. Ord	20,600	—	75.60	
	4,418,800	17,514,850	47,172.30	1,491.77

Land	$4,418,800
Buildings	17,514,850
	$21,923,650

PROPERTY LEASED BY THE DOMINION GOVERNMENT

Owner	Description	Assessment	Water Rates	Street Watering
VICTORIA WARD—				
Hope Realty Co. Ltd.	Portion of 1st, 2nd, 3rd floors, cor. Sparks St. and Elgin St.	20,275.00	47.25	
C. Jackson Booth.	Portion of 1st, 2nd, 3rd, 4th, 5th, 51 Sparks St.	52,025.00	114.45	
Hope Realty Co. Ltd.	Room 606 to 611, 801 to 812, 63 Sparks St.	18,350.00	43.05	
Canada Life Asso. Co.	Portion of 75 Sparks St.	17,050.00	40.04	
R. & R. L. Blackburn.	Portion of 85 Sparks St.	71,525.00	785.40	
Henry Birks & Sons Ltd.	Portion of 1st, 2nd, 3rd, 4th, 5th floors, 107 Sparks St.	149,750.00	319.20	
C. Jackson Booth. J. A. D. Holbrook.	Portion of 1st, 2nd, 5th, 6th, 7th floors, Booth Bld.	176,900.00	375.90	
E. B. Butterworth.	Portion of 3rd floor, 197 Sparks St.	7,650.00	21.00	
R. & R. L. Blackburn.	Portion of 1st			
George L. Bryson.	floor, Base Recruiting Office.	9,325.00	24.15	
Realty Co. of Ottawa.	Portion of 221 Sparks St.	68,000.00	147.00	2.56
The Rideau Club.	Portion of 98-100 Wellington St.	26,800.00	59.90	5.04
Ottawa Building Co.	Portion of 98-100 Wellington St.	56,000.00	121.80	2.48
Quebec Bldg. Co.	Portion of 2nd, 3rd floors, 124 Wellington St.	16,000.00	37.80	
W. D. Mooris.	Portion of 128			
D. M. Finnie. W. A. Allen.	Wellington St. Portion of 130	34,725.00	77.70	1.40
Norlite Realty Co.	Wellington St. Portion of 172	8,600.00	23.10	1.00
Slater & Sherwood.	Wellington St. Portion of 172	164,200.00	349.65	2.64
R. N. Slater.	Wellington St. Portion of lot, 8	24,000.00	64.60	2.64
Blackburn & Bryson.	Sparks St. Portion of 49	18,800.00	44.10	1.92
Robert Gill.	Wellington St. Portion of 204	7,859.00	21.00	.63
Andrew Holland.	Wellington St. From 396 to 404	3,425.00	11.55	.66
International Marine Storage, 727 Wellington St.	Wellington St. 727 Wellington St.	14,400.00 84,600.00	34.65 178.50	3.52 58.36

Owner	Description	Assessment	Water Rates	Street Watering
Victoria Garage Co.	Cor. Duke and Queen St.	29,250.00	64.15	16.06
Dalhousie Ward—				
Inter. Marine Sig.	Portion of lot 27, Wellington St.	5,500.00	15.75	9.20
Wellington Ward—				
Dunlop Tire & Rubber Co.	Portion of 1st floor over 306 to 308 Sparks St.	24,850.00	56.70	1.76
Dunlop Tire & Rubber Co.	65 ft. of 7 Queen, Militia Stores.	17,600.00	42.00	2.60
C. R. Stephen.	Portion of 1st, 2nd, 3rd, 4th floor, 219 Queen St. N.	38,875.00	86.10	
Journal Printing Co.	Portion of 2nd, 3rd, 4th, 5th, 6th floor, Journal Bldg.	62,825.00	135.45	
W. J. & J. B. Lamb.	317-329 Queen St.	30,200.00	68.25	2.64
Nap. Lefreniere.	326-328 Queen St.	7,100.00	20.45	
J. G. Butterworth.	1st, 2nd, 3rd floors, rooms 11-36, Bank St. Chambers.	34,550.00	77.70	
Central Ward—				
Toronto Trust Corp.	2nd floor, 48 Sparks St.	38,050.00	85.05	
The Globe Realty Co.	94-100 Sparks St.	174,550.00	371.70	1.20
J. E. Hanna.	37 O'Connor St., cor. Queen St.	92,800.00	199.50	6.16
J. C. Brennan.	Trafalgar Bldg., 79 Bank St.	97,900.00	210.00	
F. W. Carling.	Carling Bldg., 71 Bank St.	89,600.00	193.20	
Elgin Realty Co.	Lot 28-29 Queen St., Grand Union.	201,475.00	427.35	10.56
Elgin Realty Co.	Lot 25 Queen St., S. 64 Queen St.	51,450.00	112.55	1.32
Hiram Robinson.	74 Queen St.	150,250.00	320.25	3.28
Ottawa Investment Co.	Storage, 93 Queen St.	44,300.00	95.55	5.32
Geo. Popham & Donaldson.	2nd, 3rd floors over 126-128 Queen St.	26,700.00	50.90	
Mrs. E. Pearson.	138 Queen St.	59,800.00	130.20	2.64
Bryson Realty Co.	Over 178 Queen St.	28,700.00	65.10	
E. R. McNeil.	Over 202 Queen St.	23,700.00	54.60	
Elgin Realty Co.	Lot 28 Albert St. N., Elgin Annex.	55,850.00	121.80	7.92
H. & J. A. Brouse.	Over 107 Bank St.	10,200.00	26.25	
Seybold & Finnie.	Lot 56 Albert, 72-74 Albert St.	53,850.00	117.60	6.60
Est. Miss Goulden.	Lot 53 Albert St., 77 Metcalfe St.	7,000.00	18.90	1.32
H. N. Bate Realty Co.	2nd, 3rd floors, Aylmer Annex.	8,700.00	23.10	
Ottawa Bldg. Co.	52 Slater N., Topograpgical Survey Bldg.	26,400.00	59.85	5.28

Owner	Description	Assessment	Water Rates	Street Watering
Imperial Realty Co.	Canadian Bldg.	388,775.00	821.10	9.24
Masonic Temple Co.	Lot 52 Laurier.	34,400.00	76.65	3.74
Crawford Bros.	Elgin & Laurier.	48,750.00	107.10	2.44
Lowe-Martin Co.	171 Nepean St. N.	29,100.00	66.15	
E. W. Clarke.	12 Emmet St., cor. Lisgar.	7,525.00	21.00	6.92
N. N. Bate Realty Co.	Slater St., Aylmer Annex.	55,900.00	109.20	2.64
St. George's Ward.				
The Daly Co. Ltd.	5th, 6th, 7th floors Rideau St.	207,450.00	489.98	
R. Blackburn.	Plaza Bldg., Ins. Dept.	56,750.00	183.31	
Bank of Ottawa.	Can. Food Board, Rideau St.	50,800.00	110.25	1.12
Grand Trunk Ry.	Ry. Commission.	98,000.00	210.00	
La Banque Nat.	Rideau St., Justice Dept.	35,050.00	91.60	
Dominion Ware-Housing.	Nicholas St.	19,274.00	50.45	
Public School Board.	Waller St. School.	22,000.00	102.90	6.36
By Ward—				
Ottawa Wine Vault.	Lot 5 George St.	32,650.00	73.50	2.64
A. Major.	18 York St.	24,850.00	56.70	2.60
Patrick Labelle.	82 York St.	59,050.00	133.35	9.12
D. J. McDougall.	529 Sussex St.	9,800.00	25.20	
J. B. Chevrier.	105 Murray St.	9,600.00	25.20	2.64
Ottawa Ward—				
W. R. Goulden.	527-535 Sussex St.	7,600.00	25.20	5.48
		4,025,749.00	8,882.65	221.65

DOMINION GOVERNMENT AND OTTAWA IMPROVEMENT COMMISSION PARKS

	Assessment	Water Rates	Street Watering
WELLINGTON WARD—			
Dundonald Park, Somerset St., South	65,725.00	232.05	58.25
CENTRAL WARD—			
Park cor. Sparks St. & Canal St.	48,000.00	109.20	
Park Ordnance, Laurier & Lisgar	30,000.00	67.20	
Driveway from Lisgar St. to G.T.R. Tracks, 199 acres	487,500.00	1,048.75	75.00
Vacant land on Laurier Ave., North	10,250.00	27.30	6.00
Part of Government Reservior Land-Imp.	10,000.00	25.20	
Robert St., East, Land-Imp	2,000.00	8.40	
Lot 77 Robert St., East	3,000.00	10.50	
BY WARD—			
Park, Cobourg St., East	28,000.00	99.75	34.84
Charlotte St. W. Park	28,000.00	99.75	34.84
Park, Charlotte St. East	28,000.00	99.75	30.70
Park, Wurtemburg St. West	21,000.00	75.60	38.21
OTTAWA WARD—			
Park, Cathcart St. North	3,000.00	34.65	
Park, Bolton St. South	11,500.00	50.40	
Park, Botelier St. South	3,000.00	15.75	
Nepean Point Park, Land	180,000.00		
Improvement	10,000.00	667.80	
Vacant Lots, Sussex St. West	20,750.00	73.55	7.92
Park, King Edward East	19,750.00	84.35	27.22
Lots 1, 2, 3, 4 Sussex St.	18,000.00	65.10	5.28
RIDEAU WARD—			
Vacant Lots, Stanley Ave. South	5,825.00	18.90	10.20
Vacant Lots, Basil St. North	7,950.00	29.40	
Vacant Lots, Stanley Ave. South	9,200.00	13.65	22.00
Vacant Lots, Basil Ave. South	11,000.00	31.50	
Island, Keefer St. East	5,000.00	14.70	
Conservatory, Rideau Terrace S., Land	1,800.00		
Imp.	3,000.00	14.70	
ST. GEORGE & BY WARD—			
Major's Hill Park, Land	462,000.00		
Improvement	3,000.00	980.70	
Strathcona Park	244,500.00	517.65	12.60
CAPITAL WARD—			
Elgin West Part G. between Elgin & O'Connor N. of Elgin & Creek, including Island and Summer House	50,000.00	177.45	50.40
Bank St., East Pt. Canal Reserve between Bank & Lyon	32,000.00	114.45	
Bank St. East Block M	2,000 00	9.45	
Bank West, cor. Wilton Crescent	32,750.00	117.60	9.36
Canal Drive North Bank to Bronson	288,000.00	1,010.10	
Elgin St., East G.T. Tracks to 5th Ave	320,000.00	1,123.50	
Bank St., East between O'Connor & Bank	14,000.00	51.45	
O'Connor St., West Pt. Lot G	4,000.00	16.80	3.68
	$2,530,700.00	$7,159.25	$427.00

CENTRAL EXPERIMENTAL FARM PROPERTY (EXCLUDING THE FARM PROPER) THIS IS NOW SERVED WITH WATER AND GETS THE BENEFIT OF ALL MUNICIPAL SERVICES

	Assessment		Water
	Land	Buildings	Rates
Observatory (8 lots)	$4,000.00	$71,000.00	$161.70
Machine Shop & Pump House (2 lots)	1,000.00	2,500.00	11.55
Chief Astronomer (2 lots)	1,000.00	12,300.00	32.55
Geodetic Bldg. (3 lots, unfinished)	1,500.00	10,000.00	28.35
Administration Bldg. (3 lots)	1,500.00	24,000.00	57.25
Three Acres Farming Land, with Sprinkler System	7,500.00		28.35
Chemical Laboratory (3 lots)	1,500.00	24,800.00	59.85
Biological Laboratory (2 lots)	1,000.00	4,500.00	15.75
Old Poultry Shed (4 lots)	2,000.00	2,000.00	12.60
New Poultry Shed (4 lots)	2,000.00	6,400.00	22.05
Old Green House (3 lots)	1,500.00	3,500.00	14.70
New Green House (4 lots unfinished)	2,000.00	10,000.00	29.40
Auditorium (1 lot)	500.00	4,500.00	14.70
Horticultural Bldg. (2 lots)	1,000.00	6,000.00	18.90
Tobacco Farm (2 lots)	1,000.00	6,500.00	19.95
Tobacco Store House (1 lot)	500.00	600.00	7.35
Dairy Bldg. (2 lots)	1,000.00	1,500.00	9.45
Main Cow Barn (4 lots)	2,000.00	13,000.00	35.70
New Cow Barn (3 lots)	1,500.00	18,500.00	46.20
Piggery Bldg. (3 lots)	1,500.00	4,000.00	15.75
Sheep Barn (2 lots)	1,000.00	3,500.00	13.65
Inspectory (1 lot)	500.00	900.00	7.35
Main Stable (3 lots)	1,500.00	5,000.00	17.85
Director, Stable (1 lot)	500.00	900.00	7.35
Cereal Bldg. (2 lots)	1,000.00	4,000.00	14.70
Director's Residence (2 lots)	1,000.00	12,000.00	31.50
Horticulturist Residence (2 lots)	1,000.00	7,000.00	21.00
Assist. Horticulturist Residence (1 lot)	500.00	2,500.00	10.50
Husbandman's Residence (2 lots)	1,000.00	8,000.00	23.10
Cerealist Residence (2 lots)	1,000.00	7,000.00	21.00
Farm Foreman's Residence (1 lot)	500.00	1,500.00	8.40
Stableman's Residence (1 lot)	500.00	2,500.00	10.50
Poultry Supt. Residence (1 lot)	500.00	2,500.00	10.50
Shepherd's Residence (1 lot)	500.00	2,000.00	9.45
Carpenters' Residence (1 lot)	500.00	1,200.00	8.40
Seedman's Residence (1 lot)	500.00	1,400.00	8.40
	$47,500.00	$287,500.00	$865.75

PROPERTY OWNED BY THE DOMIONIN GOVERNMENT, OF A LOCAL CHARACTER, AND EXEMPTED FROM TAXATION ACCORDING TO THE SCHEME PROPOSED.

Post Office	$647,000.00
Drill Hall, Caretaker's residence, with 2.11 acres land	116,400.00
Customs parcel post office	29,200.00
Local Customs Building (estimated on the assumption that one fifth of the new Customs Block will be occupied for local purposes	317,860.00
Total	$1,110,460.00

PROPERTY OF DOMINION GOVERNMENT NOT TAKEN INTO ACCOUNT IN ESTIMATING BUSINESS TAX TO BE PAID BY GOVERNMENT.

Vacant Lot, Wellington Street S. next Post Office)	$42,500.00
Vacant Lot, 5-6 Canal East	12,000.00
Vacant land in connection with Experimental Farm in Ottawa	115,300.00
Vacant land on Henderson Ave East	18,825.00
Vacant land on Sussex Street West	226,300.00
Rideau Hall	600,000.00
Vacant land on Lees Ave North	20,600.00
Experimental Farm and residences of employees	335,000.00
Total	$1,370,525.00

AVERAGE TAX RATE OF THE CITY OF OTTAWA.

Amount taken from Sinking Fund	$90,500.00
Total amount raised	2,236,418.00
Surplus, 1917	67,099.41
	$2,394,017.41

Net Assessment, $104,650,000.00. Average Rate, $22.87.

ASSESSMENT OF BUILDINGS IN OTTAWA.

Taxable Buildings	$43,407,252.00
Churches	1,652,000.00
Charitable Institutions	834,850.00
Educational Institutions	2,682,600.00
County of Carleton Buildings	119,000.00
Corporation Property	1,823,761.00
N.B.—	
Dominion Government Buildings	17,514,850.00
Experimental Farm Buildings	287,500.00
Total	$68,321,813.00

Dominion Government property is about 26% of the total building assessment of the city.

TOTAL ESTIMATED EXPENDITURE OF CITY IN 1918.

Taxes	$2,236,418.06
Allowance from Sinking Fund	90,500.00
Estimated casual revenue	130,000.00
Surplus, 1917	67,099.41
Water Rates	423,492.15
Total	$2,947,509 62

$15,000.00 is .51% of the total revenue.

TOTAL TAXABLE ASSESSMENT MADE IN 1918 FOR 1919 TAXES.

Realty	$98,883,599.00
Business	9,703,112.00
Income	6,040,601.00
Total	$114,627,313.00

STATEMENT OF DEBENTURES OUTSTANDING IN CONNECTION WITH FIRE DEPARTMENT.

B.L.	Year Issue	Day	Mat. Date Month	Year	Where Payable	Rate	When Payable	Amount Interest	Amount of Issue	Sinking Fund	Accumulated Sinking Fund	Net Debit
					FIRE ALARM.							
3143	1911	1	July	1931	London & Ottawa	4%	Jan.-July	$360.00	$9,000.00	$335.00	$2,567.05	$6,432.95
					FIRE DEPARTMENT.							
3015	1910	1	July	1930	London	4%	Jan.-July	1,200.00	30,000.00	1,116.00	9,923.36	20,076.64
3146	1911	1	July	1931	London Ottawa	4%	Jan.-July	2,000.00	50,000.00	1,860.00	14,252.92	35,747.08
3366	1912	1	July	1932	Ottawa N. York	4%	Jan.-July	1,200.00	30,000.00	1,116.00	7,218.65	22,781.15
4008	1915	1	July	1925	Ottawa N. York	5%	Jan.-July	2,500.00	50,000.00	4,262.00	13,238.73	36,761.27
								$6,900.00	$160,000.00	$8,354.00	$44,633.86	$115,366.14

SUMMARY—ANNUAL CHARGE.

Fire Alarm	$360.00	$335.00	
Fire Department	6,900.00	8,354.00	
Total Annual Charge	$7,260.00	$8,689.00	= $15,949.00

STATEMENT SHOWING PROPERTY TAKEN OVER BY THE DOMINION GOVERNMENT SINCE JULY 1ST, 1909, AND TAXES AND OTHER RATES LOST TO THE CITY.

	Assessment Land	Buildings	Taxes	Water Rates	Street Watering
Land lying north of Wellington St. West of Bank Street and east of Bronson Ave. expropriated for Department buildings..	$1,026,175	456,100	30,534.86	3,117.45	$308.00
Sparks Street, north pt. Lot 30 Customs Parcel Post.....	26,000	3,200	601.52	66.15	.81
P.O Dept., Inspection Office.....	60,925	8,550	1,431.19	150.15	2.31
P.O. Dept.....	34,650	5,000	816.79	88.20	
Vacant lot north part of a.b-c Wellington Street S.....	42,500	——	875.50	151.20	3.40
W½ 12 and lot Queen S.....	59,400	2,325	1,067.60	166.95	3.96
Lots 13-13-11 Albert north.....	57,200	14,300	1,473.47	192.35	11.89
Lots 16 to 20 Middle Street south and land south of railway wharves and docks.....	12,000	——	247.20	29.40	
Lots 27 to 34 Middle Street north and land north of Victoria Island and wharves from lot 30. to foot of Island....	24,200	50,000	1,523.52	164.85	
Comparator Building, McKay St. north...	1,175	9,000	209.60	26.25	
N.E. Corner of Block 135 Booth west, fuel plant, etc.....	15,600	40,000	1,145.36	121.80	
	$1,359,825	$588,475	$39,926.61	$330.37	——
Buildings.....	588,475				
Total.....	$1,948,300				

Taxes.....	$39,926.61
Water Rates.....	4,274.55
Street Watering.....	330.37
	$44,531.53

WATER RATES PAYABLE BY THE GOVERNMENT ON ASSESSED VALUES AT THE RATES CHARGED IN 1918.

Government-owned Buildings	47,172.30
Property leased by the Government on which no water rates paid	8,882.65
Experimental Farm	865.75
Ottawa Improvement Commission	7,159.25
Rockliffe Range	983.43
Amount of extra charges for special fixtures, chargeable on all buildings under city by-law	2,147.25
	$67,210.63

NOTE.—This estimate is based on the ordinary rates charged in Ottawa. It is unfair to the small property owner. Under the schedule of rates, each property owner pays on the first $1,000.00 $6.30, and on each additional $1,000.00 $2.10.

ANNUAL CHARGES FOR SPRINKLING STREETS IN FRONT OF GOVERNMENT-OWNED OR LEASED PROPERTY OR IMPROVEMENT COMMISSION PROPERTY, WITH WATER OR WITH LIGHT OR HEAVY OIL.

On property owned by Dominion Government	1,491.77
On property leased by Dominion Government	221.65
On property owned by Ottawa Improvement Commission	427.00
Total	$2,140.42